

## APPLICATION FOR A TOBACCO PRODUCTS TAX LICENSE

Issued under authority of P.A. 327 of 1993. Filing is mandatory.

**INSTRUCTIONS:** You must complete each line on this form correctly and completely. If not, the form will be returned for completion and your license will be delayed. Under no circumstances are tobacco products to be acquired from an unlicensed source or any sales for resale made before issuance of license and/or receipt of the authorized stamp for placing impressions on the case of the tobacco products. See the reverse side of this for more information.

☐

**NEW LICENSE**

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**RENEWAL**

The License year runs from July 1 through June 30 \_\_\_\_\_

Name of Owner (if Individual)	1. Federal Employer ID Number	2. Sales Tax Account No. (If different than #1)
Corporation and/or Trade Name	3. Business Telephone Number	4. FAX number
Mailing Address (No. and Street, City, State, ZIP)	5. Business Hours (8-5, Mon - Fri, etc.)	
6. Business Address Where Tobacco Products are Stored ( <u>Main Location</u> ) (No. and Street, City, State, ZIP)		7. Name of Contact Person and Phone Number

► **8. Check Type of License(s). See back for License type description. If you are a new licensee of Other Tobacco Products (OTP) you must complete form 323, Application for Non-Cigarette Tobacco Products Stamp.**

a. <input type="checkbox"/> <b>Wholesaler of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco	c. <input type="checkbox"/> <b>Secondary Wholesaler of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco	e. <input type="checkbox"/> <b>Unclassified Acquirer of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco
b. <input type="checkbox"/> <b>Transporter of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco	d. <input type="checkbox"/> <b>Transportation Company of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco	f. <input type="checkbox"/> <b>Vending Machine Operator of</b> <input type="checkbox"/> Cigarettes <input type="checkbox"/> Other Tobacco <b>Vending Machine Operator's see back.</b>

9. Check Type of Ownership ☐ Individual ☐ Partnership ☐ Corporation

Name and Home Address of Owner, Partners, or Officers	Title	Birth Date	Social Security No.	Phone

<b>Vending Machine Operators do not need to complete lines 10-14 go to line 15.</b>	10. Percent of Tobacco Products to be Sold to Retailers/Wholesalers for Resale	11. Percent of Tobacco Products to be Sold to Consumer
	12. Wholesalers and secondary wholesalers must maintain an established nonresidential place of business where at all times a substantial stock of tobacco products and related merchandise will be available to retailers for resale. If you qualify, your business location(s) is: <input type="checkbox"/> Leased <input type="checkbox"/> Owned	13. Where do you operate your business? <input type="checkbox"/> Store Building <input type="checkbox"/> Other (Specify): _____
	14. Have you ever applied for a tobacco product license before? <input type="checkbox"/> NO <input type="checkbox"/> YES Where? _____ Under what name? _____	

15. From whom will you purchase cigarette products? (List name and address.) New wholesalers must attach a letter of intent from one cigarette manufacturer.

15a. From whom will you purchase other tobacco products to include "Roll-Your-Own" tobacco products? (List name and address.)

► 16. List address(es) of any branch locations where tobacco products will be received, stored, or offered for sale. (Attach additional pages if needed)

	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned
	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned
	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned

**Vending machine operators must complete the reverse side of this application.**

17. If you are applying for a license as a Wholesaler or Unclassified Acquirer, estimate how much tobacco tax you will owe each month. \$ \_\_\_\_\_

18. FEES. See reverse for amount. Make check payable to "State of Michigan."  
**Wholesalers & Unclassified Acquirers - Attach current financial statements.** Total License Fees Paid With This Application \$ \_\_\_\_\_

19. SIGNATURE(S) - must be signed by all persons listed in item 9.

☐ I/We authorize Treasury to discuss my/our application with my/our Accountant. \_\_\_\_\_

☐ Have you ever been convicted of a crime other than a traffic violation? ☐ NO ☐ YES. If yes, please explain. \_\_\_\_\_

*I declare under the penalty of perjury that all information on this application and on any attachment is true.*

Signature	Name and Title (Type or Print)	Date
Signature	Name and Title (Type or Print)	Date
Signature	Name and Title (Type or Print)	Date

Mail With Fee to: Customer Contact Division - Tobacco Tax Unit, Michigan Department of Treasury, Lansing, MI 48922

## VENDING MACHINE OPERATORS ONLY COMPLETE THIS SECTION

20a. Were machines purchased new or used? <input type="checkbox"/> NEW <input type="checkbox"/> USED		20b. If used machines were purchased, list former owner's name and address.
21. Are machines located at businesses under your ownership? <input type="checkbox"/> YES <input type="checkbox"/> NO		
22. Number of vending machines on location:	23. Number of vending machines in storage:	
24. List the business name and address for each machine location. Attach an additional list if necessary.          		

## TOBACCO PRODUCTS TAX LICENSE TYPES/FEEES

**Wholesalers** - Purchase all or part of their tobacco products from licensed manufacturers, sell 75% or more of those tobacco products to others for resale, maintain an established place of business where substantially all of the business is the sale of tobacco products and related merchandise at wholesale, and where at all times a substantial stock of tobacco products and related merchandise is available to retailers for resale. Wholesalers may also be chain stores retailing tobacco products to the consumer if 75% of their stock of tobacco products is purchased from licensed manufacturers. **FEE - \$100.00. Each additional location - \$25.00.**

**Secondary Wholesalers** - Purchase tax paid tobacco products from licensed wholesalers, other secondary wholesalers, or unclassified acquirer - importers, sell tobacco products to others for resale, and maintain an established place of business in this state where at all times they carry a substantial inventory of tobacco products and related merchandise that is available to retailers for resale. **FEE - \$25.00. Each additional location - \$6.25.**

**Unclassified Acquirers** - Import or acquire tobacco products from sources other than licensed wholesalers or secondary wholesalers for use, sale or distribution. Exceptions: Transportation companies or purchasers at retail from retailers licensed under the General Sales Tax Act. There are a number of categories of unclassified acquirers:

1. Manufacturers - **FEE - \$100.00. Each additional location \$25.00.**
2. Retail importers of cigarettes - **FEE - \$100.00. Each additional location \$25.00.**
3. Retail importers or mail order buyers of other tobacco products - **FEE - \$10.00.** New licensees complete form 323, *Application for Non-Cigarette Tobacco Products Stamp*.  
Importers of both cigarettes and other tobacco products - **FEE - \$110.00**
4. State of Michigan - **NO FEE**
5. Vending machine operators buying from manufacturers - **FEE \$100.00.**

**Vending Machine Operators** - Operate one or more vending machines for the sale of tobacco products, and purchase their tobacco products from licensed manufacturers, wholesalers, or secondary wholesalers. Vending machine operators who purchase directly from licensed manufacturers must also be licensed as unclassified acquirers. A list with the location of each vending machine must be submitted with a license application. **FEE - \$25.00. Each additional location where tobacco products are received and stored (not each vending machine) \$6.25.**

**Transportation Companies** - Operate, or supply to common carriers, cars, boats, or other vehicles for the transportation or accommodation of passengers, and engage in the sale of tobacco products at retail. **FEE - \$5.00.**

**Transporters** - Import or transport into this state, or transport in this state, tobacco products obtained from sources located outside this state, or from persons not duly licensed under the Tobacco Products Tax Act. Transporters do not include interstate common carriers licensed by the interstate commerce commission to carry commodities in interstate commerce, or licensees maintaining a warehouse or place of business outside of this state if the warehouse or place of business is licensed under the Tobacco Products Tax Act. **FEE - \$50.00.**

**Branch Locations** - Branch licenses are required for each location at which tobacco products are received or stored. The fee for each branch is 1/4 of the fee imposed for the main location. Locations where vending machines are placed for use by the consumer are not considered branch locations.

Wholesalers or unclassified acquirers of cigarettes must apply the Michigan Tobacco Tax Stamp or have an approved stamping agent apply the stamp to the packs of cigarettes.